Transfer Articulation Guide (TAG)

3+1 Accounting - Bachelor of Business Administration (B.B.A.)

Guide effective August 10, 2022, Reviewed October 2026

Student Name:

Associate Degree:

DELTA COLLEGE - GENERAL EDUCATION	Northwood Course Equivalency	Credit	✓
American Government - select from: **POL 103, 105, 212, 215, 220, 221, 223, 225, 228**	Political Science	3 or 4	
COM 112 Fund. of Oral Comm. (preferred) **-OR- COM 114** Interpersonal Comm.	SPC 2050	3	
ENG 111 College Composition (preferred) **-OR- OAT 151** Business Communication	ENG 1150	3	
ENG 112 College Composition (preferred) **-OR- OAT 152** Business Communication	ENG 1200	3	
MTH 120 Finite Math **-OR-** higher level **Math**	MTH 1100 or higher	3 or 4	
MTH 208 -OR- MTH 209 Elementary Statistics	MTH 2310	3 or 4	
Natural Science - select a course with lab from: **AST, BIO, CHM, GLG, PHY, PSC**	Natural Science	4 or 5	
Psychology, or **Sociology**, (or **Humanities**-see advisor) **Elective**	PSY, SOC or HUM	3	
Western Civilization (preferred) **-OR- U.S. History -** select one: **HIS 111, 112, 221, 222**	History	3 or 4	
General Education Required		**28-33**	
COMMON PROFESSIONAL CORE			
ACC 211 Principles of Financial Accounting	ACC 2410	4	
ACC 212 Principles of Managerial Accounting	ACC 2415	4	
ACC 235 Financial Management	FIN 3010 SUB FIN 3210	3	
CST 133 Computer Concepts (preferred) **-OR- CST 134** Micro Computers	MIS 1500	3 or 4	
ECN 221 Principles of Macroeconomics	ECN 2220	4	
ECN 222 Principles of Microeconomics	ECN 2210	4	
MGT 243 Principles of Marketing	MKT 2080	3	
MGT 245 Principles of Management	MGT 2300	3	
MGT 251 Business Law I	LAW 3000 SUB LAW 3025	3	
PHL 213 Introduction to Ethics (preferred) **-OR- PHL 203** Business Ethics	PHL 3100	3	
Common Professional Core Required		**34-35**	

DELTA COLLEGE MAJOR / ELECTIVES	Northwood Course Equivalency	Credit	✓
ACC 215 Federal Tax Accounting	ACC 3400	3	
ACC 219 Data Skills for Accounting	sub 3000 ACC Elective	3	
ACC 227 Intermediate Accounting I	ACC 3110	4	
ACC 228 Intermediate Accounting II	ACC 3115	4	
ACC 233 Managerial Cost Accounting	ACC 3120	3	
Electives (200 level or higher) ACC 214, ACC 220, ACC 229, ACC 230, ACC 285 and LW 220, LW 221 or any LWA class recommended.	Electives	6-11	
Delta College Major / Electives Required		**23-28**	
NORTHWOOD UNIVERSITY 4TH YEAR COURSEWORK			
ACC 3500 Accounting Information Systems (Prerequisite: ACC 2415)		3	
ACC 4010 Auditing (Prerequisite: ACC 3115 & ACC 3500)		3	
ACC 4040 Governmental & Nonprofit Accounting (Prerequisite: ACC 3115)		3	
ACC 4220 Advanced Accounting (Prerequisite: ACC 3115)		3	
ACC Elective (3000/4000 level)		3	
ECN 4010 Economics of Public Policies (Prerequisites: ECN 2210, and 60 credits.)		3	
MGT 4250 Organizational Behavior (Prerequisite: MGT 2300)		3	
MGT 4800 Strategic Planning (Prerequisites: 90 credits, MGT 2300, FIN 3010/3210)		3	
PHL 4100 Philosophy of the American Enterprise (Prerequisite: ECN 2210, ECN 2220, 90 credits)		3	
Choice Elective (3000/4000 level)		3	
Total Delta College Credits Required		**90**	
Total Northwood University Credits Required		**30**	
B.B.A. Total Credits Required		**120**	

Requirements of transfer agreement:

- Completion of an associate's degree from Delta College as shown by official transcripts (additional Delta College courses may be required - see advisor).
- Completion of all coursework as shown above.
- A minimum of 120 credit hours are needed to obtain a B.B.A. from Northwood University.
- A minimum of 30 credit hours must be completed with Northwood University.
- All transfer coursework must be college-level; remedial coursework is not considered college-level.
- Students may incorporate additional minors or majors, but this will involve additional coursework; please see a Northwood University advisor.

The Accounting program prepares graduates to sit for the Certified Public Accountant (CPA) examination in most states, and to begin a career in public or corporate accounting. Additional credit hours may be required for CPA licensure and licensure requirements vary by state. Students are strongly encouraged to research the licensure requirements within the state they will be testing. The state boards make the final determination of courses that count towards CPA exam eligibility. To locate a state board of accountancy, please visit http://nasba.org/stateboards/.

Northwood University is devoted to continuous improvement and reserves the right to revise all curriculum guides or academic programs. To fulfill graduation requirements, students are to complete the curriculum guide that is in effect at the time they are enrolled at Northwood University.

I have read and agree to the provisions of this transfer agreement. I will meet with the Northwood Representative if I have any questions.

Signature (Student): _____ Date: _____

Northwood Representative: _____ Date: _____

2026.10.20